

HOUSE BILL No. 1914

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-19.

Synopsis: Income tax deduction for nursing home residents. Provides that a taxpayer who resides in a nursing home is entitled to an adjusted gross income tax deduction in an amount equal to the amount included in the taxpayer's adjusted gross income and reported on the taxpayer's federal income tax return as pension and annuity income or IRA distributions.

Effective: January 1, 2001 (retroactive).

Duncan

January 17, 2001, read first time and referred to Committee on Ways and Means.

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First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

HOUSE BILL No. 1914

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3-2-19 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2001 (RETROACTIVE)]: **Sec. 19. (a) As used in this**
4 **section, "taxpayer" includes an individual filing an individual**
5 **return or a husband and wife filing a joint return.**

6 **(b) A taxpayer who resides in a health facility licensed under**
7 **IC 16-28 is entitled to a deduction from the taxpayer's adjusted**
8 **gross income for the taxable year equal to the amount determined**
9 **in subsection (c).**

10 **(c) The amount of the deduction allowed under this section is**
11 **equal to the amount included in the taxpayer's adjusted gross**
12 **income under Section 62 of the Internal Revenue Code and**
13 **reported by the taxpayer as:**

14 **(1) pension and annuity income; or**

15 **(2) for an individual who is at least fifty-nine and one-half**
16 **(59 1/2) years of age, individual retirement account (IRA)**
17 **distributions;**



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1 on the taxpayer's federal income tax return.

2 (d) To obtain a deduction under this section, a taxpayer must
3 claim the deduction on the taxpayer's annual state tax return or
4 returns in the manner prescribed by the department. The taxpayer
5 must submit to the department all information that the department
6 determines is necessary for the calculation of the deduction
7 provided by this section.

8 SECTION 2. [EFFECTIVE JANUARY 1, 2001 (RETROACTIVE)]
9 IC 6-3-2-19, as added by this act, applies only to taxable years
10 beginning after December 31, 2000.

11 SECTION 3. An emergency is declared for this act.

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